

**LASALLE PARISH SHERIFF**

*June, Louisiana*

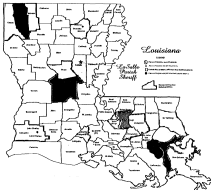
*Compendium of Financial Statements and  
Auditor's Report  
For the Year Ended June 30, 2009*

Under provisions of state law, this report is a public document. A copy of this report has been submitted to the clerk and other appropriate public officials. The report is available for public inspection at the House Range office of the Legislative Auditor and, where appropriate, at the office of the parish clerk of court.

Released Date: 12/12/09

## LASALLE PARISH SHERIFF

*Jana, Louisiana*



<sup>40</sup> As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The Sheriff administers the parish jail system and executes duties assigned by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas. As the chief law enforcement officer of the parish, the Sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The Sheriff provides protection to the residents of the parish through arrests, patrols and investigations, serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, as centers, and provides assistance to other law enforcement agencies within the parish.

**LASALLE PARISH SHERIFF**

*Jena, Louisiana*

*Component Unit Financial Statements  
And Auditor's Report  
For the Year Ended June 30, 2001*

**C O N T E N T S**

	<u><b>Page No.</b></u>
Independent Auditor's Report On Component Unit Financial Statements And Supplemental Information	1
Independent Auditor's Report On Compliance And On Internal Control Over Financial Reporting Based On Audit of Financial Statements Performed In Accordance With Government Auditing Standards	2-3
Component Unit Financial Statements:	
Condensed Balance Sheet - All Fund Types And Accounts - June 30, 2001	4
Statement Of Revenues, Expenditures, And Changes In Fund Balance - Budget GAAP Basis and Actual For The Year Ended June 30, 2001	6
Notes To Financial Statements	8-15
Fiduciary Fund Type - Agency Funds:	
Condensed Balance Sheet - June 30, 2001	17
Schedule Of Changes In Deposit Balance By Fund For The Year Ended June 30, 2001	18
Schedule Of Findings And Questioned Cost	19-20
Management's Summary Of Prior Year Findings	21-22
Graphs	23

# JOHN R. VERCHER PC

*Certified Public Accountant*

P.O. Box 1006

Jena, Louisiana 71342

Tele (318) 992-6040

Fax: (318) 992-6776

## INDEPENDENT AUDITOR'S REPORT ON COMPONENT UNIT FINANCIAL STATEMENTS AND SUPPLEMENTAL INFORMATION

Honorable Carl Smith  
LaSalle Parish Sheriff and  
Ex-Officio Tax Collector  
Jena, Louisiana

I have audited the component unit financial statements of the LaSalle Parish Sheriff for the fiscal year ended June 30, 2001 as listed in the table of contents. These financial statements are the responsibility of the management of the LaSalle Parish Sheriff. My responsibility is to express an opinion on these statements based on my audit.

I conducted my audit in accordance with generally accepted auditing standards and the Government Auditing Standards, by the Comptroller General of the United States. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

The Tax Collector Fund was audited separately by me and is included in the Sheriff's component unit financial statements. As described in note "1" item "D", the tax collector agency fund is prepared on the cash basis of accounting instead of the modified accrual basis as required by generally accepted accounting principles and presented at May 31, 2001.

In my opinion, except for the presentation of the Tax Collector Fund on the cash basis at May 31, 2001 in the combined balance sheet, as discussed in the third paragraph, the component unit financial statements referred to above present fairly, in all material respects, the financial position of the LaSalle Parish Sheriff, Louisiana, as of June 30, 2001 and the results of its operations for the year then ended in conformity with generally accepted accounting principles.

My audit was made for the purpose of forming an opinion on the component unit financial statements taken as a whole. The combining, individual funds and schedules and graphs are presented for purposes of additional analysis and are not a required part of the component unit financial statements of the LaSalle Parish Sheriff, Louisiana. Such information has been subjected to the auditing procedures applied in the audit of the component unit financial statements, and, in my opinion, the information is fairly stated in all material respects in relation to the component unit financial statements taken as a whole.

*John R. Vercher*

September 23, 2001

Jena, Louisiana

# JOHN R. VERCHER PC

*Certified Public Accountant*

P.O. Box 1008

Jena, Louisiana 71342

Tele (225) 792-0048

Fax: (225) 851-0174

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

Honorable Carl Smith  
Lafayette Parish Sheriff and  
In-Office Tax Collector  
Jena, Louisiana

I have audited the compliance and financial statements of the Lafayette Parish Sheriff, Jena, Louisiana, as of and for the year ended June 30, 2001, and have issued my report thereon dated September 13, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### **Compliance**

As part of obtaining reasonable assurance about whether the Lafayette Parish Sheriff, Jena, Louisiana's financial statements are free of material misstatement, I performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit, and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

### **Internal Control Over Financial Reporting**

In planning and performing my audit, I considered the Lafayette Parish Sheriff, Jena, Louisiana's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance on the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses.

**VERCHER**

—JENNIS ASSOCIATES OF LOUISIANA, CERTIFIED PUBLIC ACCOUNTANTS—  
BUREAU OF LOUISIANA GOVERNMENT FINANCIAL ACCOUNTANTS

This report is intended solely for the information and use of management and the Legislative Auditor and is not intended to be and should not be used by anyone other than these specified parties.

*John R. Brecken*

Jens., Louisiana

September 23, 2001

**COMPONENT UNIT FINANCIAL STATEMENTS  
(COMBINED STATEMENTS - OVERVIEW)**

**LACALLE PARISH SHERRIFF**  
**JENA, LOUISIANA**  
**COMBINED BALANCE SHEET**  
**ALL FUND TYPES AND ACCOUNTS**  
**June 30, 2020**

	Governmental Fund Type General Fund	Proprietary Fund Type Agency Fund	Account Groups Capital Fund 444-000	Total Non-Debt Funds
<b>ASSETS</b>				
Cash and Cash Equivalents	\$ 80,881	\$ 1,734,888	\$ -0-	\$ 1,815,769
Investments	1,287,277	-0-	-0-	1,287,277
Receivables	5,680	-0-	-0-	5,680
Due From Other Governmental Units	91,099	-0-	-0-	91,099
Equipment	-0-	-0-	524,135	524,135
<b>TOTAL ASSETS</b>	<b>\$ 1,465,937</b>	<b>\$ 1,734,888</b>	<b>\$ 524,135</b>	<b>\$ 3,725,960</b>
<b>LIABILITIES AND FUND EQUITY</b>				
Liabilities				
Accounts Payable	\$ 27,598	\$ -0-	\$ -0-	\$ 27,598
Payroll Taxes And/Pension Payables	27,411	-0-	-0-	27,411
Due To/From Other Funds	-0-	1,734,888	-0-	1,734,888
<b>TOTAL LIABILITIES</b>	<b>\$ 55,009</b>	<b>\$ 1,734,888</b>	<b>\$ -0-</b>	<b>\$ 1,790,897</b>
Fund Equity				
Invested in General Fund Assets	\$ -0-	\$ -0-	\$ 524,135	\$ 524,135
Fund Retained -				
Governmental/Proprietary	1,410,928	-0-	-0-	1,410,928
<b>Total Fund Equity</b>	<b>\$ 1,410,928</b>	<b>\$ -0-</b>	<b>\$ 524,135</b>	<b>\$ 1,935,063</b>
<b>Total Liabilities and Fund Equity</b>	<b>\$ 1,465,937</b>	<b>\$ 1,734,888</b>	<b>\$ 524,135</b>	<b>\$ 3,725,960</b>

The accompanying notes are an integral part of this statement.



LACADE PARISH SHERIFF  
JENA, LOUISIANA  
GOVERNMENTAL FUND TYPE - GENERAL FUND  
*Statement of Revenue, Expenditures  
and Changes in Fund Balance - Budget  
(GAAP Basis and Actual)  
For the Year Ended June 30, 2001*

	Budget	Actual	Variance Favorable (Unfavorable)
<b>REVENUES</b>			
Taxes -- Ad Valorem	\$ 1,380,800	\$ 1,346,548	\$ (14,251)
Intergovernmental Revenues:			
State Grants:			
State Supplemental Pay	40,808	50,423	9,615
Prison Sponsorship	80,000	80,000	-0-
Other	29,110	29,020	(90)
Fees, Charges And Commissions For Services:			
Commissions - On:			
Taxes, Licenses, Etc.	8,828	8,168	(760)
State Revenue Sharing	88,073	88,073	-0-
Civil And Criminal Fees	117,820	116,888	(932)
Court Attendance and Cash	3,434	3,080	(354)
Feeding And Housing Of Prisoners	33,072	27,185	(5,887)
Use Of Money And Property	49,680	36,552	(13,128)
Miscellaneous	18,080	21,680	3,600
Reimbursement From Prison	1,343,530	1,339,027	(4,503)
<b>TOTAL REVENUES</b>	<b>\$ 3,215,579</b>	<b>\$ 3,205,786</b>	<b>\$ (9,793)</b>
<b>EXPENDITURES</b>			
Public Safety:			
Personnel Services And Related Costs	\$ 2,708,772	\$ 2,832,585	\$ (123,813)
Contractual Services	55,077	55,285	(208)
Maintenance, Material And Supplies	207,084	228,580	(21,496)
Travel	-0-	9,283	(9,283)
Statutory Charges	154,582	154,074	508
Other	-0-	9,585	(9,585)
Capital Outlay	148,948	767,337	(618,389)
<b>TOTAL EXPENDITURES</b>	<b>\$ 3,219,373</b>	<b>\$ 3,417,819</b>	<b>\$ (208,446)</b>
<b>EXCESS OF REVENUE OVER (UNDER) EXPENDITURES</b>	<b>\$ (138,394)</b>	<b>\$ (212,033)</b>	<b>\$ (73,639)</b>
<b>FUND BALANCE AT BEGINNING OF YEAR</b>	<b>200,000</b>	<b>1,494,237</b>	<b>1,294,237</b>
<b>FUND BALANCE AT END OF YEAR</b>	<b>\$ 61,606</b>	<b>\$ 1,282,204</b>	<b>\$ 1,220,598</b>

The accompanying notes are an integral part of this statement.

## NOTES TO FINANCIAL STATEMENTS

**LA SALLE PARISH SHERIFF  
JURY, LOUISIANA**

***Notes to the Financial Statements***

**INTRODUCTION**

As provided by Article V, Section 27 of the Louisiana Constitution of 1974, the sheriff serves a four-year term as the chief executive officer of the law enforcement district and ex-officio tax collector of the parish. The sheriff administers the parish jail system and executes duties required by the parish court system, such as providing bailiffs, executing orders of the court, and serving subpoenas.

As the chief law enforcement officer of the parish, the sheriff has the responsibility for enforcing state and local laws and ordinances within the territorial boundaries of the parish. The sheriff provides protection to the residents of the parish through on-site patrols and investigations and serves the residents of the parish through the establishment of neighborhood watch programs, anti-drug abuse programs, or others. In addition, when requested, the sheriff provides assistance to other law enforcement agencies within the parish.

As the ex-officio tax collector of the parish, the sheriff is responsible for collecting and distributing all valuations property taxes, parish occupational licenses, state revenue sharing funds, sporting licenses, fines, costs, and local levies imposed by the district court.

**01. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**A. BASIS OF PRESENTATION**

The accompanying financial statements of the LaSalle Parish Sheriff have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles.

**B. REPORTING ENTITY**

Section 2180 of the GASB Codification of Governmental Accounting and Financial Reporting Standards (GASB Codification) established criteria for determining the governmental reporting entity and component units that should be included within the reporting entity. For financial reporting purposes, in conformance with GASB Codification Section 2180, the sheriff includes all funds, account groups, activities, or costs, that are controlled by the sheriff as an independently elected parish official. As an independently elected parish official, the sheriff is solely responsible for the operations of his office, which include the hiring and retention of employees, authority over budgeting, responsibility for deficits, and the receipt and disbursement of funds. Other than certain operating expenditures of the sheriff's office that are paid by the parish police jury as required by Louisiana law, the sheriff is financially independent. However, since the LaSalle Parish Police Jury has approval authority of the Sheriff's office space, capital budget and title to real property on which the office space resides, the LaSalle Parish Sheriff is considered a component unit of the LaSalle Parish Police Jury. Certain units of local government over which the sheriff exercises no oversight responsibility, such as the parish police jury, parish school board, other independently elected parish officials, and municipalities within the parish, are excluded from the accompanying financial statements. These units of government are considered separate reporting entities and issue financial statements separate from those of the parish sheriff.

**LADARLE PARISH SHERIFF  
JENA, LOUISIANA**

*Note to the Financial Statements - (Cont.)*

**01. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)**

**C. FUND ACCOUNTING**

The sheriff uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions relating to certain government functions or activities.

A fund is a separate accounting entity with a self-balancing set of accounts. On the other hand, an account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded as the funds because they do not directly affect net expendable available financial resources.

Funds of the sheriff are classified into two categories: governmental (General Fund and Special Revenue Funds) and fiduciary (Agency Funds). These funds are described as follows:

*General Fund*

The General Fund, as provided by Louisiana Revised Statutes 23:1412, is the principal fund of the sheriff's office and accounts for the operations of the sheriff's office. The sheriff's primary source of revenue is an ad valorem tax levied by the law enforcement district. Other sources of revenue include commissions on state revenue sharing, state supplemental pay for deputies, civil and criminal fees, fees for court attendance and maintenance of prisoners, et cetera. General operating expenditures are paid from this fund.

*Agency Funds*

The agency funds are used as depositories for civil suits, cash bonds, taxes, fees, et cetera. Disbursements from the funds are made to various parish agencies, litigants in suits, et cetera, in the manner prescribed by law. The agency funds are essential in nature (assets equal liabilities) and do not involve measurement of results of operations.

**D. BASIS OF ACCOUNTING**

Basis of accounting refers to when revenues and expenditures are recognized in the accounts and reported in the financial statements. Basis of accounting refers to the timing of the measurements made, regardless of the measurement focus applied. The General Fund is accounted for using a flow of current financial resources measurement focus. The accompanying component unit financial statements have been prepared on the modified accrual basis of accounting, (except for the Tax Collector Agency Fund, which is prepared on the cash basis of accounting, which approximates the modified accrual basis of accounting). The General Fund uses the following practices in recording revenues and expenditures:

**Revenues**

Ad valorem taxes and commissions earned from the related state revenue sharing (which is based on population and households in the parish) are recorded in the year the taxes are assessed. Ad valorem taxes are assessed on a calendar year basis, become due on September 15 of each year, and become delinquent on December 31. The taxes are generally collected in December, January and February of the fiscal year.

**LASALLE PARISH SHERIFF  
JENA, LOUISIANA**

**Notes to the Financial Statements - (Cont.)**

**(D) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)**

**Revenues - (Cont.)**

Intergovernmental revenues are recorded when the sheriff is entitled to the funds.

Interest income on time deposits is recorded when the time deposits have matured and the income is available.

Substantially all other revenues are recorded when received.

**Expenditures**

Expenditures are generally recognized under the modified accrual basis of accounting when their related fund liability is incurred.

**Other Financing Sources (Uses)**

Proceeds from the sale of fixed assets are recognized when received. Fixed assets acquired through capital loans are recorded as expenditures and other financing sources at the time of acquisition.

**F. BUDGET PRACTICES**

The proposed budget for 2001 was made available for public inspection on May 1, 2000. The proposed budget, prepared on the accrual basis of accounting, was published in the official journal 30 days prior to the public hearing, which was held at the LaSalle Parish Sheriff's office on May 3, 2000, for comments from taxpayers. The budget is legally adopted and amended, as necessary, by the sheriff. The budget was amended for the year ended June 30, 2001.

All expenditures appropriations lapse at year-end. Unexpended appropriations and any income of revenues over expenditures are carried forward to the subsequent year as beginning fund balances.

Neither encumbrance accounting nor formal integration of the budget into the accounting records is employed as a management control device. However, periodic comparisons of budget and actual amounts are made.

**F. ENCUMBRANCES**

The sheriff does not utilize encumbrance accounting.

**G. CASH, CASH EQUIVALENTS AND INVESTMENTS**

Cash includes amounts in demand deposits, interest-bearing demand deposits, and money market accounts. Under state law, the sheriff may deposit funds in demand deposits, interest-bearing demand deposits, money market accounts, or time deposits with state banks organized under Louisiana law and national banks having their principal offices in Louisiana. Tax collections must be deposited in a bank chartered in the parish where the funds are collected.

**LADALLE PARISH SHERRIFF  
JEENA, LOUISIANA**

*Note to the Financial Statements - (Cont.)*

**(1) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Cont.)**

**G. CASH, CASH EQUIVALENTS AND INVESTMENTS - (CONT.)**

Under state law, the sheriff may invest in United States bonds, treasury notes, or certificates. These are classified as investments if their original maturities exceed 90 days. However, if the original maturities are 90 days or less, they are classified as cash equivalents. Investments are stated at cost.

**H. INVENTORY**

Inventory at June 30, 2004, consists of commodities received from the United States Department of Agriculture (USDA) through the Louisiana Department of Agriculture and Forestry, as provided by the Food Distribution Program (FDP) 10.55%. The amount is not considered material, thus inventory is not presented in the financial statements.

**I. FIXED ASSETS**

Fixed assets are recorded as expenditures at the time purchased, and the related assets are capitalized (reported) in the general fixed assets account group. General fixed assets provided by the parish police jury are not recorded within the general fixed assets account group. No depreciation has been provided on general fixed assets. All fixed assets are valued at historical cost.

**J. COMPENSATED ABSENCES**

The sheriff's office has the following policy relating to vacation and sick leave:

Employees of the sheriff's office earn two weeks of non-accumulative vacation leave each year. The sheriff's sick leave policy is 30 days per year non-accumulative.

**K. LONG-TERM OBLIGATIONS**

Long-term obligations expected to be financed from the General Fund are reported in the general long-term obligations account group. Expenditures for principal and interest payments for long-term obligations are recognized in the General Fund when due.

**L. FUND EQUITY**

*Reserves*

Reserves represent those portions of fund equity not appropriate for expenditures or legally segregated for a specific future use.

*Dedicated Fund Balance*

Dedicated fund balance represents tentative plans for future use of financial resources.

**LAFAYETTE PARISH SHERIFF**  
**JENA, LOUISIANA**

*Notes to the Financial Statements - (Cont.)*

**(H) SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--(Cont.)**

**ML TOTAL COLUMN ON COMBINED STATEMENTS - OVERVIEW**

Total columns on the combined statements - overview are captioned "Memorandum Only" to indicate that they are prepared only to facilitate financial analysis. Data in this column does not present financial position, results of operations, or changes in financial position in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**(I) AD VALOREM TAXES**

The Sheriff levies taxes on real and business personal property located within its boundaries. The Sheriff utilizes the services of the Lafayette Parish Tax Assessor to assess the property values and prepare the Sheriff's property tax roll. The Sheriff bills and collects its own property taxes.

**Property Tax Calendar**

Assessment Date	January 1
Levy Date	No Later Than June 1
Tax Bills Mailed	On Or About October 15
Total Taxes Due Due	December 31
Penalties And Interest Are Added	January 1
Lien Date	January 1

The following is a summary of authorized and levied ad valorem taxes:

	Authorized Millage	Levied Millage	Expiration Date
Law Enforcement	26.40	26.40	NA

**(J) CASH AND INVESTMENTS**

*Deposits*

It is the Sheriff's policy for deposits to be 100% secured by collateral at market or par, whichever is lower, less the amount of the Federal Deposit Insurance Corporation insurance. The Sheriff's deposits are categorized to give an indication of the level of risk assumed by the Sheriff at year-end. The categories are described as follows:

- *Category 1* - Insured or collateralized with securities held by the Sheriff or by its agent in the Sheriff's name.
- *Category 2* - Collateralized with securities held by the pledging financial institution's trust department or agent in the Sheriff's name.
- *Category 3* - Uncollateralized.

**LAMARIE PARLANT SERVICES  
JENA, LOUISIANA**

*Notes to the Financial Statements - (Cont.)*

**(9) CASH AND INVESTMENTS - (CONT.)**

	<b>Book Balance 6/30/2001</b>
Interest - Bearing Demand Deposits	\$ 1,170,000
Time Deposits	1,087,527
<b>Total</b>	<b>\$ 2,257,527</b>
 <b>Secured as Follows:</b>	
FEDC (Category - 1)	\$ 280,000
Governmental Insured Securities (Category - 2)	4,089,687
 <b>Total</b>	<b>\$ 4,369,687</b>

**(10) RECEIVABLES**

The receivables of \$17,800 at June 30, 2001, are as follows:

<b>Class Of Receivables</b>	<b>General Funds</b>	<b>Agency Funds</b>	<b>Total</b>
Accounts Receivable	\$ 7,020	\$ -0-	\$ 7,020
Due From Other Governmental Units	10,780	-0-	10,780
 <b>Total</b>	<b>\$ 17,800</b>	<b>\$ -0-</b>	<b>\$ 17,800</b>

Allowances for doubtful accounts is considered immaterial and is not presented.

**(11) CHANGES IN GENERAL FIXED ASSETS**

A summary of changes in general fixed assets follows:

<u><b>Equipment:</b></u>	
<b>Balance June 30, 2000</b>	<b>\$ 574,479</b>
Additions	(44,828)
Deletions	951,527
 <b>Balance June 30, 2001</b>	<b>\$ 898,158</b>



**LACALLES PARISH SHERIFF  
JUNA, LOUISIANA**

*Notes to the Financial Statements - (Cont.)*

**10. PENSION PLAN**

Substantially all employees of the LaCalle Parish Sheriff's office are members of the Louisiana Sheriff's Pension and Relief Fund System, a multiple-employer (cost-sharing), public employee retirement system (PERS), controlled and administered by a separate board of trustees.

All sheriffs and all deputies who are found to be physically fit, who can earn a least \$400 per month, and who were between the ages of 18 and 50 at the time of original employment are required to participate in the System. Employees are eligible to retire at or after age 55 with at least 12 years of credited service and receive a benefit, payable monthly for life, equal to a percentage of their final-average salary for each year of credited service. The percentage factor to be used for each year of service is 2.5 per cent for each year if total service is at least 12 but less than 15 years, 2.75 per cent for each year if total service is at least 15 but less than 20 years, and 3 per cent for each year if total service is at least 20 years (Act 1117 of 1989 increased the normal rate by 0.25 percent for all services rendered on or after January 1, 1993). In any case, the retirement benefit cannot exceed 300 per cent of their final-average salary. Final-average salary is the employee's average salary over the 36 consecutive or joined months that produce the highest average. Employees who terminate with at least 12 years of service and do not withdraw their employee contributions may retire at or after age 55 and receive the benefit accrued to their date of termination as indicated previously. Employees who terminated with at least 20 years of credited service are also eligible to elect early benefits between ages 50 and 55 with reduced benefits equal to the actuarial equivalent of the benefit to which they would otherwise be entitled at age 55. The System also provides death and disability benefits. Benefits are established by state statute.

The System issues an annual publicly available financial report that includes financial statements and required supplementary information for the System. That report may be obtained by writing to the Louisiana Sheriff's Pension and Relief Fund, Post Office Box 3168, Monroe, Louisiana 71220, or by calling (336) 362-3191.

**Funding Policy.** Plan members are required by state statute to contribute 8.7 percent of their annual covered salary and the LaCalle Parish Sheriff is required to contribute at an actuarially determined rate. The current rate is 5.0 percent of annual covered payroll. Contributions to the System also include one-half of one percent of the taxes shown to be collectible by the tax rolls of each parish and funds are required and available from insurance premium taxes. The contribution requirements of plan members and the LaCalle Parish Sheriff are established and may be amended by state statute. As provided by Louisiana Revised Statute 11:103, the employer contributions are determined by actuarial valuation and are subject to change each year based on the results of the valuation for the prior fiscal year. The LaCalle Parish Sheriff's contributions to the System for the years ending June 30, 2001, 2000, and 1999, were equal to the required contributions for each year. Pension costs to the Sheriff's Office during the year was \$123,727.

**(7) EXPENDITURES OF THE SHERIFF'S OFFICE PAID BY THE PARISH POLICE JURY**

Certain operating expenditures of the sheriff's office are paid by the parish police jury and are not included in the accompanying financial statements.

**(8) COMMODITIES**

During the fiscal year, the LaCalle Parish Sheriff received commodities from the Louisiana Department of Agriculture. These amounts, which are not considered material, are not presented in the financial statements.

**LASALLE PARISH SHERIFF**  
**JENA, LOUISIANA**

*(Notes to the Financial Statements - (Cont.))*

**(9) SHERIFF'S SALARY AND EXPENSE**

The Sheriff was paid the following amounts during the "2001" fiscal year.

	<u>2001</u>
Salary	\$ 73,800
Expenses	<u>1,700</u>
Total	<u>\$ 75,500</u>

**(10) USE OF ESTIMATES**

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosures of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from these estimates.

## **FIDUCIARY FUND TYPE - AGENCY FUNDS**

---

### **LICENSE ESCROW FUND**

The license fund holds amounts in escrow received from wine merchants for purchases of funding and selling licenses. Merchants returning unused licenses are refunded and the sold licenses portion of the escrow transferred to the State and Sheriff's General Fund.

### **CIVIL FUND**

The Civil Fund accounts for funds held in connection with civil suits, sheriff's sales, and garnishments.

### **BOND FUND**

The Bond Fund accounts for the collection of bonds, fines, costs and payment of these collections in accordance with applicable laws.

### **TAX COLLECTION FUND**

Article VI, Section 27 of the Louisiana Constitution of 1974, provides that the sheriff will serve as the collector of the state and parish taxes and fees to the appropriate taxing bodies.

### **CASH SEIZURE REVENUE**

To collect and hold monies seized from illegal operations pending court orders.

LASALLE PARISH SHERIFF  
JENA, LOUISIANA  
FIDUCIARY FUND TYPE - AGENCY FUNDS  
COMBINING BALANCE SHEET

June 30, 2001

	License Recess Fund	Cost Fund	Recall Fund	May 14, 2001 Tax Collection Fund	Cash Bids Reversion	Total
<b>ASSETS</b>						
Cash	\$ 821	\$ 17,268	\$ 14,166	\$ 1,654,606	\$ 898	\$ 1,724,699
<b>LIABILITIES AND EQUITY</b>						
Due To Trading Brokers And Others	\$ 821	\$ 17,268	\$ 14,166	\$ 1,654,606	\$ 898	\$ 1,724,699
<b>TOTAL LIABILITIES AND FUND BALANCE</b>	<u>\$ 821</u>	<u>\$ 17,268</u>	<u>\$ 14,166</u>	<u>\$ 1,654,606</u>	<u>\$ 898</u>	<u>\$ 1,724,699</u>

The accompanying notes are an integral part of this statement.

**LASALLE PARISH THERIFF**  
**JENA, LOUISIANA**  
**FUNDARY FUND TYPE - AGENCY FUNDS**

*Schedule of Changes in Deposits Balance by Funds  
for the Year Ended June 30, 2021*

					July 1, 2020 to May 31, 2021	
	<u>Lawson Payroll Fund</u>	<u>Cash Fund</u>	<u>Bond Fund</u>	<u>Cash Bills Reversion</u>	<u>Tax Collector Fund</u>	<u>TOTAL</u>
<b>Report Balance At Beginning of Period</b>	\$ 285	\$ 37,487	\$ 83,353	\$ 739	\$ 1,183,772	\$ 1,465,406
<b>Additions</b>						
Bills, 10484, 000	\$ -	\$ 347,000	\$ -	\$ -	\$ -	\$ 347,000
Cash Appropriation Bonds	-	-	287,887	-	-	287,887
Remuneration	-	68,585	-	-	-	68,585
Interest / Savings	23	1,728	1,894	-	20,564	24,209
Taxes, Fees, Fie, Paid To Tax Collector	-	-	-	-	5,678,389	5,678,389
Interest Expense	159	-	-	-	-	159
<b>Total Additions</b>	\$ 284	\$ 425,393	\$ 289,881	\$ -	\$ 5,719,745	\$ 6,439,303
<b>Total</b>	\$ 569	\$ 462,880	\$ 373,234	\$ 739	\$ 6,903,517	\$ 7,898,509
<b>Reductions</b>						
Taxes, Fees, Fie, Distributed To Taxing Bodies And Other	\$ -	\$ -	\$ -	\$ -	\$ 5,659,545	\$ 5,659,545
Deposits (Withdraw) To:						
Deduff's General Fund	-	19,488	-	-	-	19,488
Crest Oil Co Ltd	-	19,400	-	-	-	19,400
Eugene and Oscar Settlements	-	369,524	-	-	-	369,524
Refundable Deposits Appropriation Bonds	-	-	233,183	-	-	233,183
Refundable Oil Production	-	-	18,888	41	-	18,889
<b>Total Reductions</b>	\$ -	\$ 588,912	\$ 243,888	\$ 41	\$ 5,659,545	\$ 6,192,866
<b>Report Balance At End of Period</b>	\$ 569	\$ 17,968	\$ 129,346	\$ 698	\$ 1,243,972	\$ 1,779,493

The accompanying notes are an integral part of this statement.

**LAFAYETTE PARISH SHERIFF**  
**JENA, LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST**  
**For the Year Ended June 30, 2001**

I have audited the component unit financial statements of the Lafayette Parish Sheriff's Office, Jena, Louisiana, as of and for the year ended June 30, 2001 and have issued my report thereon dated September 28, 2001. I conducted my audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. My audit of the financial statements as of June 30, 2001 resulted in a qualified opinion.

**Section I Summary of Auditor's Reports**

**a. Report on Internal Control and Compliance Material to the Financial Statements**

**Internal Control**

Material Weaknesses ☐ Yes ☒ No Reparable Conditions ☐ Yes ☒ No

**Compliance**

Compliance Material to Financial Statements ☐ Yes ☒ No

**b. Federal Awards (Not-Applicable)**

**Internal Control**

Material Weaknesses ☐ Yes ☐ No Reparable Conditions ☐ Yes ☐ No

**Type of Opinion On Compliance**

For Major Programs Unqualified ☐ Qualified ☐

Disclaimers ☐ Adverse ☐

Are the findings required to be reported in accordance with Circular A-133, Section .310(a)?

☐ Yes ☐ No

**c. Identification Of Major Programs:**

**CFDA Number (s)**

**Name Of Federal Program (or Cluster)**

Dollar threshold used to distinguish between Type A and Type B Programs:

\$ \_\_\_\_\_

Is the audit a "low-risk" audit, as defined by OMB Circular A-133?

☐ Yes ☐ No

**LASALLE PARISH SHERIFF**  
**JEFFA LOUISIANA**

**SCHEDULE OF FINDINGS AND QUESTIONED COST – (CONT.)**  
**For the Year Ended June 30, 2001**

**Section II Financial Statement Findings Required To Be Reported In Accordance With GASAS**

No items to report.

**Section III Internal Controls**

No items to report.

**Section IV Federal Awards Findings and Questioned Costs - Not Applicable**

LASALLE PARISH SHERIFF  
STATE OF LOUISIANA  
JEAN LOUISIANA

MANAGEMENT'S SUMMARY  
OF PRIOR YEAR FINDINGS

Legislative Auditor  
State of Louisiana  
Baton Rouge, Louisiana 70804-0003

The management of the LaSalle Parish Sheriff's Office, Jean, Louisiana has provided the following action summaries relating to audit findings brought to their attention as a result of their financial audit for the year ended June 30, 2000.

**2000-C-1      Finding: Actual Expenditures Exceed Budgeted Expenditures in The General Fund By More Than 5% 1405.38.0300 (Resolved)**

General fund expenditures exceeded budgeted expenditures by \$294,441 or 11%. This occurred principally because the Office did not budget personnel cost related to operating the prisons in Iwinka. Revised statute 39:1110 requires the budget to be amended whenever expenditures exceed the budget by more than 5%.

**Corrective Action:**

The Sheriff prepared an amended budget whenever there is a 5% variance between actual and budgeted revenues or expenditures.

**2000-I-1      Finding: Payroll Prepared, Authenticated And Maintained By Private Prison Personnel. (Resolved)**

Private Inverest personnel are exercising control of that portion of the prison payroll that represents deputy's salaries. These expenditures are recorded in the Sheriff's books.

**Corrective Action:**

The Sheriff's Civil Department started preparing payroll of all Sheriff's payroll.

**2000-M-1      Finding: Fixed Asset Record Not Reconciled With Books (Resolved)**

Although the Sheriff's Office maintains records of all movable fixed assets, it does not reconcile these amounts to the books at the end of each year. This has resulted in some items being listed twice on the report and other items not listed at all.

**Corrective Action:**

Purchases made on the books during the year were reconciled with the fixed assets report by year-end. All sales of equipment were also reconciled with the disposition report prepared for movable fixed assets.

**2000-M-2      Finding: Amounts Due From Bond Account (Resolved)**

During the course of my audit, I found that \$9,318.00 of feeding, transporting, and handling prisoner revenue was incorrectly deposited into the bond account. These amounts represent revenue to the Sheriff's general fund.



**LASALLE PARISH SHERIFF  
STATE OF LOUISIANA  
JENA, LOUISIANA**

**MANAGEMENT'S SUMMARY**  
**OF PRIOR YEAR FINDINGS- (Cont.)**

**Corrective Action**

Monies in the amount of \$,318.00 was withdrawn from the bond account and deposited in the Sheriff's general fund.

2006-01-3

**Findings: Sheriff's Commission Due From Taxes (Resolved)**

During the course of my audit, I noted that the civil tax department had failed to deduct a 15% Sheriff's commission on \$7,048.96 from taxes collected for and distributed to the Louisiana Forestry Commission.

**Corrective Action:**

The Sheriff's Office wrote the Louisiana Forestry Commission requesting and receiving reimbursement of the commission not deducted.

2006-01-4

**Findings: Amounts Due From Louisiana Department Of Corrections (Resolved)**

During the course of my audit, I noted that 454 prisoner days, approximately \$10,042, had not been billed to the Louisiana Department of Corrections.

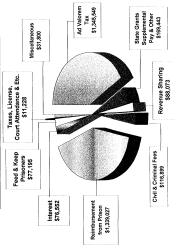
**Corrective Action:**

The Civil Department of the Sheriff's Office billed and received payment from the Louisiana Department of Corrections for the 454 prisoner days owed.

## *Graphs*

# LASALLE PARISH SHERIFF

## STATEMENT OF REVENUES-FISCAL 2001



# LASALLE PARISH SHERIFF

## STATEMENT OF EXPENDITURES-FISCAL 2001

